Nov. 13,1926.

Mr. A. H. Christensen, 32 Center St., Provo, Utah.

Door Sir;

RE: TWIN & CEDAR CREEKS DIST.

I must apologize for the long delay in acknowledging receipt of your letter of October 19 and the enclased check for \$55.55. I have been so busy that it has been hard to find time to study the Twin & Coder Creeks situation as it whould be studied before writing you.

After going carefully into the matter I have formulated a revised assessment roll, copy of which is enclosed. This assessment roll is made up on the basis of the rights as indicated in the Proposed Determination on the Sevier River and on the same general basis as is used for the farious distribution systems throughout the State. A number of second feet shown in the table in your letter does not check at all with the allowances made in the Proposed Determination and could, therefore, hardly hold as a schedule of assessments.

I would appreciate your conferring with the Twin Creek Irrigation Company at your first opportunity and ad vising me as to their views. You will note that on the basis of this schedule there is still \$34.45 due from the Company which is a material reduction from the assessment as figured out.

Yours very truly.

State Engineer.